Mr. K. George: I don't think so. If a new man comes, probably, he may not know who ought to be taxed and who are liable to pay. The transfer of clerks might not also result in any advantage to the assessees, because although it might be said by the assessees that the officers do not exercise adequate supervision, at any rate they do exercise a fair amount of supervision and the substitution of one clerk by another will not make any change.

Mr. M. N. Paramesvaran Pillai: May I know, in the case of assessment based on confidential enquiries made by the Proverthicar, if there is any necessity to look to personal considerations?

Mr. K. George: Yes, I have recently noticed that too many C and D notices are issued in some taluks.

Chairman: Mr. Paramesvaran Pillai, do you press the motion?

Mr. M. N. Paramesvaran Pillai: Sir, after all there is no motion.

Chairman: I put Demand VII—Taxes on Income for Rs. 22,151.

The grant was made.

DEMAND VIII—EXCISE DEPARTMENT.

Mr. C. O. Madhavan (*Excise Commissioner*): Sir, I move for a grant of Rs. 5,96,650 under Demand VIII – Excise Department.

Mr. V. S. Arumukham Pillai: Sir, I move for the total ommission of the allotment of Rs. 5,96,650 under Demand VIII—Excise Department. In doing so, my object is to point out to the Government certain existing defects in the working of the department and to suggest my remedies for the same. Sir, the Excise Deparment is one of the foremost of the revenue yielding departments. The revenue of Rs. 116 lakhs is derived from Customs Houses—71 in number, salt and tobacco 7 in number, salt factories 11 in number and excise ranges 38 in number. Now the revenue realised from salt factories, bank-shalls and excise ranges admits of being controlled and checked in the ordinary course of inspection by supervising officers, but in the case of customs, it is not so. For in the case of customs, the revenue once lost is lost for ever. There is no effective audit with regard to the customs and it is very urgent that there must be effective auditing instituted with regard to the revenue of the customs houses. Now, the revenue is realised from the customs house in the shape of duties on various items of exports

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and imports. The only audit which the department can now boast of is the audit of the Account Office. Now, it is admitted on all hands that the outside audit branch of the Account Office can audit only a few customs houses and the rest of the customs houses are being inspected in the ordinary course of inspection by the Assistant Excise Commissioners called the Division Officers, once in three months. When one of the honourable members of this House asked the Excise Commissioner whether the Account Officer audited more than six customs houses he was not able to answer him. He may not be able to remember the exact number, but he is expected to say that out of 71 not more than six had been inspected.

Chairman : The Council will now adjourn and meet again tomorrow at 11 of the clock.

The Council adjourned at 5-30 P. M.

P. PARAMESVARAN PILLAI,
Secretary to the Sri Chitra State Council.

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